

EXHIBIT 1

IN RE: LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 273: EXHIBIT 1- LATE-FILED CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	IRA FBO RICHARD FELS PERSHING LLC AS CUSTODIAN 227 SUNSET AVE RIDGEWOOD, NJ 07450			02/21/2012	67905	Undetermined	Late-Filed Claim
2	PARKHOUSE, RICHARD 9 BELGRAVE ROAD BARNES, SW13 9NS UNITED KINGDOM	08-13555 (JMP)	Lehman Brothers Holdings Inc.	02/10/2012	67882	\$486,889.00	Late-Filed Claim
3	ROTH IRA FBO RICHARD FELS PERSHING LLC AS CUSTODIAN 227 SUNSET AVE RIDGEWOOD, NJ 07450			02/21/2012	67904	Undetermined	Late-Filed Claim
TOTAL						\$486,889.00	